

Kenai Peninsula Borough School District			
FY26 Budget Reduction Scenarios - 09/08/2025 Finance Committee Meeting			
	Adjustments	Plus \$700 to the BSA HB57	Budget Revision 9/8/2025
<b>Revenue</b>			
KPB Appropriation		47,044,984	47,044,984
KPB In-Kind		15,314,096	15,314,096
SOA - Foundation		64,297,274	64,297,274
Adjustment to SOA- Foundation (+\$340 to the BSA)		-	-
Adjustment to SOA- Foundation (+\$500 to the BSA)		-	-
Adjustment to SOA- Foundation (+\$680 to the BSA)		-	-
Adjustment to SOA- Foundation (+\$700 to the BSA)		11,725,616	11,725,616
Adjustment to SOA- Foundation (+\$1,000 to the BSA)		-	-
SOA - Quality Schools		268,014	268,014
SOA - On-Behalf		6,861,026	6,861,026
SOA - One-Time Funds		-	-
Other Revenue		1,180,000	1,180,000
Unassigned Fund Balance		-	-
<b>Total Revenue</b>		146,691,010	146,691,010
<b>Expenditures</b>		151,901,148	142,496,643
Distance Ed Certified Salaries/Benefits reduction (by 50%)	(568,279)	(568,279)	
Middle School Reading Certified Salaries/Benefits elimination	(461,156)	-	
Elementary School Counselors Salaries/Benefits elimination	(680,594)	(680,594)	
Elementary Counselors reduction (by 50%)	(340,297)	-	
Programmatic Staffing Salaries/Benefits reduction (by 25%)	(475,560)	(475,560)	
Programmatic Staffing Salaries/Benefits reduction (by 50%)	(951,136)	-	
Small schools with Counselors outside formula elimination	(206,336)	(206,336)	
Quest Certified Salaries/Benefits elimination	(749,378)	(749,378)	
Districtwide Quest (Gifted and Talented) - 2.5 FTE	(274,583)	-	
Kenai Alternative reduction (by 1.75 FTE)	(201,756)	(201,756)	
High School PTR increase (PTR 1:31 = Plus 1)	(345,867)	-	
High School PTR increase (PTR 1:32 = Plus 2)	(634,089)	(634,089)	
High School PTR increase (PTR 1:33 = Plus 3)	(807,023)	-	
High School PTR increase (PTR 1:34 = Plus 4)	(1,325,823)	-	
Middle School PTR increase (PTR 1:26 = Plus 1)	(172,933)	-	
Middle School PTR increase (PTR 1:27 = Plus 2)	(345,867)	(345,867)	
Middle School PTR increase (PTR 1:28 = Plus 3)	(576,445)	-	
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:20.5 = Plus 1)	(461,156)	-	
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:21.5 = Plus 2)	(749,378)	(749,378)	
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 1)	(172,933)	-	
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(345,867)	(345,867)	
Connections PTR increase (PTR 1:150 = Plus 60)	(576,447)	-	
Connections PTR increase (PTR 1:125 = Plus 35)	(403,513)	(403,513)	
Counseling Assistants elimination	(387,988)	(387,988)	
Library Aides (at school with certified librarian elimination)	(218,792)	-	
Pools Managers/Supervisors workdays reduction (by 10 workdays)	(30,121)	(30,121)	
Pool Supervisor	(112,829)	(112,829)	
Remaining Pool Managers	(547,945)	-	
Ninitchik Pool	(103,299)	(103,299)	92,467
Susan B. English Pool	(94,136)	(94,136)	53,725
Theater Techs/Managers workdays reduction (by 10 workdays)	(20,918)	-	
Theater Techs/Managers reduction (by 1.5 FTE)	(156,797)	(156,797)	
Theater Techs/Managers	(641,406)	-	
Secretaries workdays alignment to 199 days	(36,762)	-	
Student Support Liaisons elimination	(432,193)	(432,193)	
Bilingual Tutors workdays reduction (by 5 workdays)	(10,367)	(10,367)	
Special Education Aides workdays reduction (by 5 workdays)	(180,243)	(180,243)	
Instructional Aides workdays reduction (by 5 workdays)	(2,230)	(2,230)	
Supply Buyer	(96,661)	(96,661)	
Extra-Curricular Middle School Athletics stipends	(192,860)	-	
Extra-Curricular High School Athletics stipends	(850,968)	-	
Extra-Curricular Middle School Athletics stipends reduction (by 50%)	(96,430)	-	
Extra-Curricular High School Athletics stipends reduction (by 50%)	(425,484)	(212,742)	212,742
Extra-Curricular transfer elimination	(145,000)	(145,000)	145,000
Athletic Directors	(281,298)	-	
Athletic Directors reduction (by .25 FTE)	(33,016)	-	
Safety Funds elimination	(25,000)	(25,000)	
Ice Rental for Hockey elimination	(15,000)	(15,000)	
District Office Certified Salaries/Benefits reduction (Title IX)	(197,502)	(197,502)	
District Office Operating Accounts reduction (by 10%)	(75,200)	(75,200)	
Middle College elimination	(265,000)	-	
Middle College reduction (by 50%)	(132,500)	(132,500)	
Curriculum reduction (by 50%)	(357,050)	(357,050)	357,050
Districtwide Operating Accounts reduction (by 10%)	(4,230)	(4,230)	
School Sites Supplies reduction (by 10%)	(118,284)	(118,284)	
Transportation transfer elimination	(550,000)	(350,000)	
School Closures-Nikolaevsk	(476,247)	(476,247)	
School Closures - Sterling Elementary	(702,113)	-	
School Closures - Tustumena Elementary	(573,535)	-	
Increase K-12 PTR by +2	(288,222)	(288,222)	
Director of Elementary Ed (Salary/Benefits)	(195,118)	(195,118)	
Library Aides workdays reduction (by 5 workdays)	(11,684)	(11,684)	
In-Kind Adjustments		166,755	
Communications Specialist	136,000		136,302
Warehouse Truck	185,000		185,000
SPED/ IN Aides (5)	370,000		370,875
Director Position	195,118		195,118
Grow Your Own Para's	50,000		50,000
CTE/Intensive Proposal	69,000		69,000
Counseling Secretary Position	56,000		56,226
Middle College Addition	100,000		100,000
<b>Total Expenditures</b>	(18,845,726)	142,496,643	144,520,148
<b>Funding Contingency</b>		<b>4,194,367</b>	<b>2,170,862</b>